

**A RESOLUTION BY
FINANCE/EXECUTIVE COMMITTEE**

A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO ISSUE A REFUND TO GREEN CLASSIC LIMOUSINE COMPANY IN AN AMOUNT NOT TO EXCEED SEVEN THOUSAND FIVE HUNDRED NINETY FIVE DOLLARS AND FORTY SEVEN CENTS (\$7,595.47) FOR AN OVERPAYMENT OF BUSINESS LICENSE FEES; ALL FUNDS SHALL BE CHARGED TO AND PAID FROM FDOA 1001(General Fund) 200301 (NDP Unallocated – Citywide Employee Expenses) 5730012 (Account Refunds) 154000 (Function Activity Human Resources); AND FOR OTHER PURPOSES.

WHEREAS, Green Classic Limousine Company has requested a refund in the amount of SEVEN THOUSAND FIVE HUNDRED NINETY FIVE DOLLARS AND FORTY SEVEN CENTS (\$7,595.47) for an overpayment of business license fees in 2008 after the Legislature of the State of Georgia amended laws enacting HB 384 that exempts all limousine companies from paying occupational tax to municipalities and county governments May 2008; and

WHEREAS, Green Classic Limousine Company has submitted supporting documents to the Office of Revenue to substantiate its claim; and

WHEREAS, the Office of Revenue investigated the claim and has determined that Green Classic Limousine Company is entitled to a refund in an amount not to exceed SEVEN THOUSAND FIVE HUNDRED NINETY FIVE DOLLARS AND FORTY SEVEN CENTS (\$7,595.47).

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY RESOLVES, that the Chief Financial Officer is hereby directed to issue a refund to Green Classic Limousine Company in an amount not to exceed SEVEN THOUSAND FIVE HUNDRED NINETY FIVE DOLLARS AND FORTY SEVEN CENTS (\$7,595.47) for overpayment of business license fees to the City of Atlanta in 2008.

BE IT FURTHER RESOLVED, that said refund shall be charged to and paid from FDOA 1001(General Fund) 200301 (NDP Unallocated –Citywide Employee Expenses) 5730012 (Account Refunds) 154000 (Function Activity Human Resources).

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

A. To be completed by Legislative Counsel:

Committee of Purview:

Caption:

Council Meeting Date:

Requesting Dept.:

B. To be completed by the department :

1. Please provide a summary of the purpose of this legislation (Justification Statement).

Example: The purpose of this legislation is to anticipate funds from a local assistance grant to purchase child safety seats.

The purpose of this legislation is to refund overpayment payment of Business License Fees .

2. Please provide background information regarding this legislation.

Example: The task force of homelessness conducted a study regarding homelessness, its impact and consequences on the City. This resolution reflects the Mayor's desire to open a twenty-four hour center that will respond to the needs of the homelessness in Atlanta.

The Green Classic Limousine Company , located at 1359 Ellsworth Industrial Blvd.,NW, Atlanta, GA. 30318, remitted their 2008 calendar year business license fees in the amount of \$ 7,595.47 to the City of Atlanta for the 2008 calendar year , thereafter the State of Georgia legislature amended laws with enactment of Georgia HB 384 exempting all limousine carriers from paying occupational tax to municipalities and or county government agencies effective May 2008 placing them under the umbrella of the Georgia Public Service Commission.

3. If Applicable/Known:

(a) **Contract Type (e.g. Professional Services, Construction Agreement, etc):**

(b) **Source Selection:**

(c) **Bids/Proposals Due:**

(d) **Invitations Issued:**

- (e) Number of Bids:
- (f) Proposals Received:
- (g) Bidders/Proponents:
- (h) Term of Contract:

4. Fund Account Center:

5. Source of Funds: *Example: Local Assistance Grant*

6. Fiscal Impact: The legislation will result in a reduction in the amount of \$ 7,595.47 to the 1001 (General fund), 200301 (NDP Unallocated-Citywide Employee Expenses) 5730012 (Account Refunds) 154000 (Function Activity Human Resources).

Example: This legislation will result in a reduction in the amount of _____ to Fund Account Center Number _____.

7. Method of Cost Recovery: N/A

Examples:

- a. Revenues generated from the permits required under this legislation will be used to fund the personnel needed to carry out the permitting process.***
- b. Money obtained from a local assistance grant will be used to cover the costs of this Summer Food Program.***

This Legislative Request Form Was Prepared By: Jerome Bodiford, Finance Department x6431, submitted by LaShawn Gardiner, x6449

City of Atlanta
Office of Revenue
Business Tax Division

REFUND REQUEST APPROVAL

Date April 23, 2009

Account # 062110 LGB

Business Name Green Classic Limousine

Requested Refund Amount \$ 7,595.47

Mailing Address 1359 Ellsworth Industrial Blvd, NW
Atlanta, GA 30318

SSN/FEIN 58-

Confirmed By Jerome Bodiford  (Initials)

Date April 22 2009

Reason for Request Enactment of HB 384 effective May, 2008 exempts all limousine carriers from paying occupational tax to municipal governments and places the limousine carriers under the umbrella of the Georgia Public Service Commission. This request covers payments remitted for the 2008 calendar year only.

\$7,595.47
Approved By  
Jerome Bodiford Gary Donaldson

To Be Completed by Processor

Office of Revenue Representative _____ Date _____

Disbursement Number _____ Date _____

Completed, Copied & Filed _____

Copies Available Upon Request Only

rh
9-26-08

City of Atlanta
Office of Revenue
Business Tax Division

REQUEST FOR REFUND

Date April 23, 2009

Account # 062110 LGB

To: Jerome Bodiford, Business Tax Manager (Approval Initials _____)

From: Customer Service

Business Name Green Classic Limousine

Business Location 1359 Ellsworth Industrial Blvd, NW
Atlanta, Georgia 30318

Mailing Address 1359 Ellsworth Industrial Blvd, NW
Atlanta, Georgia 30318

Telephone Number 404-875-3866

Contact Person Cynthia B. Politz

Reason for Request Enactment of HB 384 effective May, 2008 exempts all limousine carriers from paying occupational tax to municipal governments and places all limousine carriers under the umbrella of the Georgia Public Service Commission.. This Request covers payments remitted for the 2008 calendar year only.


Business Name Green Classic Limousine

Refund Amount \$7,595.76

Federal Tax ID# 58-

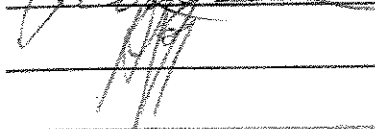
Make Disbursement Payable to Green Classic Limousine

245 University Avenue, SW Atlanta, GA. 30314

Submitted by: 

Date

4/20/09

Approved by: 

Date

4/23/09

To: Jerome Bodiford
Business Tax Manager

From: Tressa Marryshow
Associate City Attorney

Re: City of Atlanta Occupational Tax and Limousine Carrier Service Exemption

Date: April 14, 2009

ISSUE

In May of 2008 the Georgia General Assembly passed Senate Bill 384 which amends Article 3 of Chapter 7 of Title 46 of the Georgia State Code relating to limousine carriers. This amendment deletes the authorization which allows municipalities to require Limousine carriers to obtain an annual business license and places the Limousine Carriers under the umbrella of the Georgia Public Service Commission. The Office of Revenue has sought a legal opinion as to whether limousine carriers are entitled to refund of business taxes paid prior to passage of SB 384 in May 2008.

RULE OF LAW

The issue stated above is controlled by Senate Bill 384 and reads as follows:

AS PASSED, AN ACT, To amend Article 3 of Chapter 7 of Title 46 of the Official Code of Georgia Annotated, relating to limousine carriers, so as to change certain provisions relating to the permitting of limousine carriers by certain airports; to limit fees for such permitting; to provide that a chauffeur's permit and a certificate issued to the limousine carrier shall be adequate evidence of sufficient criminal background investigations; to delete a provision allowing cities and counties to enact ordinances requiring certain limousine carriers to pay business license fees; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA

SECTION 1.

Article 3 of Chapter 7 of Title 46 of the Official Code of Georgia Annotated, relating to limousine carriers, is amended by revising Code Section 46-7-85.11, relating to preemption of regulation of limousine carriers by general law, as follows:

"46-7-85.11.

The State of Georgia fully occupies and preempts the entire field of regulation over limousine carriers as regulated by this article; provided, however, that the governing authority of any country or municipal airport shall be authorized to permit any limousine carrier doing business at any such airport

and may establish fees as part of such permitting process; provided, further, that such fees shall not exceed the airport's approximate cost of permitting and regulating limousine carriers; and provided, further, that such governing authorities of such airports shall accept a chauffeur's permit issued by the Department of Driver Services to the driver and evidence of a certificate issued to the limousine carrier by the Public Service Commission as adequate evidence of sufficient criminal background investigation. The list of licensed limousine carriers on the website of the Public Service Commission shall be sufficient evidence that a limousine carrier has a certificate issued by the Public Service Commission."

APPLICATION

The language in the above bill sets forth the provision and rights to be eliminated by the enactment of SB 384. The bill is absent any language creating ambiguity, or liberal language making the new provision retroactive. A strict interpretation of the Bill determines that cities and counties were allowed to enact ordinances requiring certain limousine carriers to pay business license fees prior to enactment of the Bill. As written, the Bill makes no retroactive stipulations. If the legislature had intended that effect, it certainly could have stated so.

As of May 2008, cities and counties in the State of Georgia are prohibited from imposing occupational taxes on limousine carriers. All limousine carriers who paid taxes for the tax year 2008 are entitled to refunds of taxes paid for May 2008 going forward. Limousine carriers are to follow the guidelines for applying for tax refunds found in Atlanta Code of Ordinances § 30. Senate Bill 384 contains no retroactive or "reach back" clauses that would permit limousine carriers to ascribe this new provision to previous tax years.

CONCLUSION

The Office of Revenue should refund tax payments made by limousine carriers in accordance with Atlanta Code of Ordinances § 30 for the period of May 2008 and going forward. Limousine carriers operating in the City of Atlanta are not entitled to application of Senate Bill 384 to tax years previous to the date of enactment, May 2008. The City of Atlanta is not obligated to apply Senate Bill 384 to tax years previous to the date of enactment, May 2008.

3LA147

BUSINESS LICENSE INFORMATION SYSTEM

DATE: 04/23/09

BUSINESS INFORMATION

TIME: 09:54:45

BUSINESS DETAIL INFORMATION MAINTENANCE

Business no.: 062110

BUSINESS NAME: GREEN CLASSIC LIMOUSINE

FEI: _____

STI: _____

LOCATION ADDRESS

STREET NUMBER: 001359

LAST CHANGE: 2005-03-11

STREET NAME: ELLSWORTH INDSTREET TYPE: BVOWNERSHIP TYPE: CRP CORPORATEQUAD: NW

BARS: _____

LOCATED IN/OUT: ICITY: ATLANTAZONING PERMIT?: COUNTY: FULTONSTATE: GAZIP: 30318 0000

LOCATION TYPE: _____

NAME OF LOCATION: _____

BUSINESS PHONE: 770396-0015

EXT: _____

EMAIL: _____

EMERGENCY CONTACT: N/APHONE: 999999-9999

PROGRAM READY - TO DISPLAY HELP SCREEN ENTER PF1

1=HELP

2=

3=PREV SCRIN

4=

5=COMMIT

6=

7=

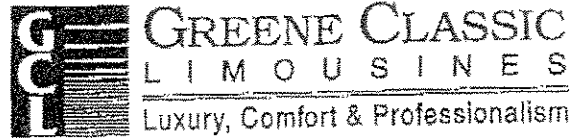
8=

9=

10=

11=

12=prev menu



December 23, 2008

City of Atlanta
55 Trinity Avenue, SW
Suite 1350
Atlanta, GA 30335

Re: Business License Refund
Account: 062110 LGB

To Whom It May Concern:

We would like to request that the City of Atlanta refund our 2008 Business Tax based on the information submitted via fax on November 21, 2008. Those documents will support this request and your research.

If you have any questions, I can be reached at (770) 396-0015. Also, Merine at the Georgia Public Service Commission said you may call her for assistance at (404) 656-3562.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Cynthia B. Politz', is written over the printed name.

Cynthia B Politz

770 396-0015

1859-B Ellsworth Industrial Blvd
Atlanta, GA 30318
(404) 875 - 3866

BLA244

BUSINESS LICENSE INFORMATION SYSTEM

DATE: 04/17/09

BILLING

TIME: 11:50:05

BILL/ACCOUNT SUMMARY INQUIRY

LICENSE/TAX NO.: 062110 LGB BUSINESS NAME: GREEN CLASSIC LIMOUSINE
ACCOUNT STATUS: R D START DATE: 1996-01-01 END DATE:
LOCATION ADDRESS: 1359 ELLSWORTH IND BV NW
ATLANTA GA 30318 -

COMPONENT INFORMATION	BILL	Bill	BILL DUE	BALANCE
RPT. DATE: 2008-01-01	NO	DATE	DATE	DUE 7/8/9
FILE DATE: 2009-02-13	-----	-----	-----	-----
COMP. NO.: 001017171	987492	2009-04-16	2009-05-15	\$4,968.76
COMP. TYPE: ACT				
CLASS: 3				
SIC CODE: 4120	REMIT	REMIT RELATED	DATE	REMIT
SIC DESC: LIMOUSINE SERVI	NO	TYPE REMIT NO.	ENTERED	AMOUNT 10/11
NO. EMPLS.: 31	-----	-----	-----	-----
VOLUME: \$6,123,136.72	586941	PAY 586941	2008-05-22	-\$7595.47
4/5				
	CURRENT ACCOUNT BALANCE =			\$4,968.76

1=HELP 2= 3=PREV SCRN 4=COMP FRWD 5=COMP BKWD 6=MEMO LOG
7=BILL FRWD 8=BILL BKWD 9=DSPLY BILL 10=REMT FRWD 11=REMT Bkwd 12=PREV MENU

BLA272

BUSINESS LICENSE INFORMATION SYSTEM
GENERAL BUSINESS LICENSE FEE SUMMARY INQUIRY

DATE: 04/17/09

TIME: 11:56:42

62110 GREEN CLASSIC LIMOUSINE ST: R D SD: 1996-01-01

ACCOUNT BALANCE:	\$4,968.76	
REPORTING PERIOD:	2008-01-01	2009-01-01
FILING DATE:	2009-02-13	2009-02-13
DOLLAR VOLUME:	\$6,123,136.72	\$6,123,136.72
FULL-TIME EMPLS.:	31	31
SIC CODE-CLASS:	4120 3	4120 3
ANNUAL ADMN:	\$75.00	\$75.00
TOTAL LIC FEES:	5,696.17	5,696.17
ADJUSTMENTS:	-\$1,336.72	\$0.00
FAIL-TO-PAY:	\$696.02	\$339.31
FAIL-TO-FILE:	\$500.00	\$0.00
DELINQUENT CHG:	\$1.50	\$1.50
INTEREST:	\$139.20	\$45.82
ADMN FINES - NSF:	\$0.00	\$0.00
TOTALS:	\$5,771.17	\$6,157.80
PAYMENTS:	-\$7,595.47	\$0.00

END OF FILE

1=HELP

2=

3=PREV SCRIN

4=

5=

6=

7=

8=REFUND

9=ADJ INQUIRY

10=LEFT

11=RIGHT

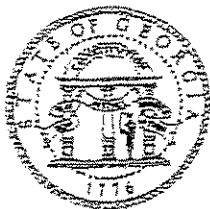
12=PREV MENU



BETTY LUCAS
PROGRAM MANAGER

PUBLIC SERVICE COMMISSION
TRANSPORTATION UNIT
4 WASHINGTON ST., SW
ATLANTA, GEORGIA 30334
BLUCAS@PSC.STATE.GA.US

OFFICE: (404) 463-4423
TOLL FREE: 1-800-282-5813
FAX: (404) 463-4358



DEBORAH K. FLANNAGAN
EXECUTIVE DIRECTOR

REECE McALISTER
EXECUTIVE SECRETARY

Georgia Public Service Commission

404) 656-4501
800) 282-5813

244 WASHINGTON STREET, SW
ATLANTA, GEORGIA 30334-5701

FAX: (404) 463-4358
www.psc.state.ga.us

July 11, 2008

To Whom It may concern:

In regards to towing authority granted by the Georgia Public Service Commission for Non-Consensual Towing (i.e. Private Trespass Towing), under the authority granted by GA Code §44-1-13:

As owner, officer, legal representative, and/or agent of the below identified company, I/we certify that the business listed below and for which an application for a Business License is being submitted, will not at any time perform any towing other than at the request of and with permission of the vehicle owner, agent or operator. This form of towing does not require a permit from GA PSC.

~~Company Name, Address, & Telephone Number~~

- TD Towing
- 709 Memorial Drive
- Atlanta, GA 30317
- 770-256-6342

~~Owner, Officer, Legal Representative, and/or Agent Name, Address, & Telephone Number~~

- Tony Dawson
- 269 Lamon Avenue
- Atlanta, GA 30316
- 404-373-1967

It does however, require that I apply to the Georgia Department of Revenue – Motor Vehicle Division at 1200 Tradeport Blvd. – Hapeville, GA 30354 for the issuance of a :

1. Property Permit
2. CAB Cards
3. GA DOT Number

This permit will grant the authority to perform consensual towing.

Please contact our office with any questions or comments at 404-463-4423

Betty Lucas

Betty Lucas

State Program Manager - Towing

7/11/08
Date

Need
① Properly Permit
Cab Card
② Towing Service Private for Permit → Non-Consensual Towing Permit
or
Exemption Lett.
per Betty Lucas

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: GREG PRIDGEON

Dept.'s Legislative Liaison: LaShawn Gardiner

Contact Number: (404) 330-6449

Originating Department: Department of Finance

Committee(s) of Purview: FINANCE/EXECUTIVE COMMITTEE

Chief of Staff Deadline: 5/26/2009

Anticipated Committee Meeting Date(s): JUNE 9-10, 2009

Anticipated Full Council Date: JUNE 15, 2009

Legislative Counsel's Signature: Jack Tilson

Commissioner Signature: _____

Chief Procurement Officer Signature: _____

CAPTION

A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO ISSUE A REFUND TO GREEN CLASSIC LIMOUSINE COMPANY IN AN AMOUNT NOT TO EXCEED SEVEN THOUSAND FIVE HUNDRED NINETY FIVE DOLLARS AND FORTY SEVEN CENTS (\$7,595.47) FOR AN OVERPAYMENT OF BUSINESS LICENSE FEES; ALL FUNDS SHALL BE CHARGED TO AND PAID FROM FDOA 1001(General Fund) 200301 (NDP Unallocated –Citywide Employee Expenses) 5730012 (Account Refunds) 154000 (Function Activity Human Resources); AND FOR OTHER PURPOSES.

FINANCIAL IMPACT (if any):

Mayor's Staff Only

Received by CPO: _____ Received by LC from CPO: _____
(date) (date)
Received by Mayor's Office: 5/21/09 AME Reviewed by: _____
(date) (date)
Submitted to Council: _____
(date)